
STATUTORY INSTRUMENTS

2021 No. 1409

The Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021

Appointed Day – Finance Act 2009

2. 1st April 2022 is the appointed day on which —
 - (a) sections 101 and 102 of the Finance Act 2009 come into force for the purposes of plastic packaging tax and penalties assessed in relation to that tax; and
 - (b) Schedules 55 and 56(1) of that Act come into force in relation to plastic packaging tax.

(1) Schedules 55 and 56 are amended by Schedules 10 and 11 to the Finance (No. 3) Act 2010 (2010 c.33) and paragraphs 2 and 4 of Schedule 15 to the Finance Act 2021. The amendments under the Finance (No. 3) Act 2010 are commenced on 1st April 2022 by virtue of paragraphs 3(2) and 5(2) of Schedule 15 to the Finance Act 2021.